

2023 -- S 0320

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2023

A N A C T

RELATING TO TAXATION -- TAX SALES

Introduced By: Senator Walter S. Felag

Date Introduced: February 16, 2023

Referred To: Senate Judiciary

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-9-8 of the General Laws in Chapter 44-9 entitled "Tax Sales" is
2 hereby amended to read as follows:

3 **44-9-8. Sale of undivided part or whole of land.**

4 If the taxes are not paid, the collector shall, at the time and place appointed for the sale,
5 sell the tax delinquent parcel by public auction in person at the appointed time and place, and not
6 by electronic or remote procedures, for the amount of the taxes, assessments, rates, liens, interest,
7 and necessary intervening charges; The collector shall sell the smallest undivided part of the land
8 which will bring the amount, but not less than one percent (1%), or the whole for the amount if no
9 person offers to take an undivided part.

10 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION -- TAX SALES

1 This act would require in-person bidding at tax sales. The collector would sell the smallest
2 undeveloped part of the land which will bring the amount, but not less than one percent (1%), or
3 the whole for the amount if no interest in undivided part.

4 This act would take effect upon passage.

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